

Feb-19-04 12:29 From-
Manager
Securities Operations

T-712 P.002/004 F-077
20 Broad Street
New York, NY 10005

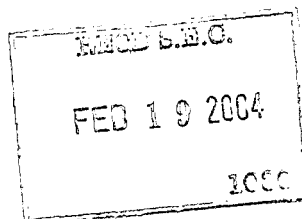
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CERTNYS
NYSE



1-31818

February 19, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

PROCESSED
FEB 20 2004
THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SYNTHETIC FIXED-INCOME.
SECURITIES, INC., 1,000,000 STRATS Certificates, Series 2004-3, Class A-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 19, 2004. Tentative listing date - February 20, 2004.

Sincerely,

1040396